



## CITY OF DAUPHIN

### BYLAW NUMBER 08/2016

#### BEING A BYLAW OF THE CITY OF DAUPHIN TO PROVIDE FOR THE PAYMENT OF TAXES

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**WHEREAS** the following sections of *The Municipal Act*, being Chapter M225, L.M. 1996, provide for:  
Section 345 - Payment of taxes in Instalments; and  
Section 346 - Penalties.

**THEREFORE BE IT RESOLVED** that the Council of the City of Dauphin, in open Meeting duly assembled enacts as follows:

1. That in this bylaw, "taxes" mean and include all Real Property Taxes, including local improvement levies and personal property.
2. That after the tax notices are issued in any year, taxes for that year may be paid in instalments of any amount.
3. That all taxes levied or to be levied by the City of Dauphin for a tax year shall be due and payable on or before the 31<sup>st</sup> day of July in the year which they are levied.
4. That all taxes levied in the City of Dauphin for a tax year are deemed to have been imposed on the first day of January of that year.
5. That there shall be added to all current year's taxes remaining unpaid, on the first day of the month immediately following the month in which the said taxes are due and payable, and on the first day of each following month thereafter, a penalty of one and one-quarter per cent (1.25%) per month until such taxes are paid, or until such time of tax sale.
6. That all taxes added to the tax roll (supplementary taxes) shall be due and payable ninety (90) days from the tax levy date. Thereafter, a penalty of one and one-quarter per cent (1.25%) per month shall be added on the first day of the month following the due date and on the first day of each following month thereafter until such taxes are paid, or until such time of tax sale.
7. That Bylaw 03/2015 of the City of Dauphin be and is hereby repealed.
8. That this bylaw is effective starting for 2016 and for subsequent years.

**DONE AND PASSED** by the Council of the City of Dauphin in Regular Session assembled at the City of Dauphin, in Manitoba, this 27th day of June , 2016.

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**Eric Irwin, Mayor**

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**Brad D. Collett, CA, Chief Administrative Officer**

**READ A FIRST TIME** this 13th day of June, 2016.  
**READ A SECOND TIME** this 27th day of June, 2016.  
**READ A THIRD TIME** this 27th day of June, 2016.